

which to revise and extend their remarks on the subject of the 10th anniversary of the Nagorno Karabagh movement.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from New Jersey?

There was no objection.

TAX REFORM

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from California (Mr. RIGGS) is recognized for 5 minutes.

Mr. RIGGS. Madam Speaker, earlier today I rose during morning hour to talk about how we can increase take-home pay and improve retirement security in America. I want to elaborate on those earlier comments this morning during this special order tonight. I am talking about the Congress leading our country to a new level of freedom and opportunity for every single American worker and taxpayer.

First of all, let me stipulate that I am not talking about wage and price controls. I am not talking about another government mandate. I am not talking about Washington and the Federal Government through the Congress trying to dictate to the marketplace. I do not support a further increase in the minimum wage. But I do very much favor reducing taxes further for working Americans. We can start in the area of tax reduction by addressing the marriage penalty, which is a very, very unfair, very punitive section of our Tax Code. We ought to eliminate that, because the marriage penalty affects working-class individuals, those on limited or modest incomes, those who are earning a fixed wage or salary the most.

An example that was given on this floor earlier today during morning hour by the gentleman from Illinois (Mr. WELLER) was a teacher, or a police officer living in your community who is married and whose spouse is of necessity working. If we can eliminate the marriage penalty in the Tax Code, that couple will be able to keep more of their own hard-earned tax dollars.

Second, earlier today, promoted the Middle Class Tax Relief Act and the Taxpayer Choice Act, both introduced by our colleague, the gentleman from South Dakota (Mr. THUNE). This is good legislation because the net effect would be to raise the income levels for the 28 percent tax bracket, thereby putting more people in the 15-percent, the lowest tax bracket, and for those who are already in the 15-percent tax bracket, Congressman THUNE and I propose to increase the personal exemption.

This is a bottom-up approach, if you will, a bubble-up approach to lowering taxes in America. It is broad-based, real tax relief. It gets away from this notion back here in Washington that we can only do targeted tax relief that picks winners and losers from certain segments of the American people, and

it is a Republican solution, if I might be so bold to say, on Democratic terms. This legislation will be difficult for the practitioners of class warfare and what I call the politics of envy to oppose.

Let me further say that if President Clinton has more money to pay for more social spending, as he suggested from in this Chamber during the State of the Union address for a host of new programs, many of them so-called mandatory entitlement programs, then I respectfully submit that we have the money for tax cuts.

But we should not do tax relief without real tax reform. We need fundamental tax reform in this country today right now to put a stop to the collection abuses by the IRS and to effectively end the IRS as we know it. That is why I and many of my Republican colleagues have already signed a public pledge and we have cosponsored legislation to sunset the Tax Code, the current tax system, by the year 2001.

This is a death sentence for the Tax Code, and it would move the country, as Congressman KINGSTON was just suggesting, in the direction of a fairer, a flatter, and a simpler tax system, one that embraces a single rate of taxation. That single rate of Federal taxation, though, when combined with State and local taxes, should not exceed 25 percent total, 25 percent in the aggregate for taxes at all levels; Federal, State and local. Today, the median family, the average family of four, is paying 38 percent of their income in taxes at all levels, and that is more than what they pay for food, clothing, housing and transportation combined.

Now, the other point I want to talk about is giving taxpayers more choice. We can let taxpayers today choose between paying a flat tax or the current system. It is just that simple. We could give taxpayers that option, that choice that says we would be empowering taxpayers because they would have the right to decide whether they prefer a flat tax or reporting all their income, and after they have declared that income, simply paying a flat rate of tax on that income or staying under the current system.

Furthermore, we could let taxpayers today decide to give them the right, again the choice and the option, to choose to invest a portion of their own hard-earned money, what they pay in payroll taxes or what are called FICA contributions into a directed IRA, which would earn a better return on their money than Social Security.

So imagine that we let taxpayers check off now a flat tax versus the current system, check off now to put their own money, at least a portion of their payroll taxes into Social Security. The net effect again, higher take-home pay, better retirement security, more freedom, and opportunity for every American worker and taxpayer.

REQUEST FOR REINSTATEMENT OF SPECIAL ORDER

Mrs. MALONEY of New York. Madam Speaker, I ask unanimous consent to reclaim my time and to address the House for 5 minutes.

The SPEAKER pro tempore (Mrs. Northup). Is there objection to the request of the gentlewoman from New York?

Ms. WATERS. Madam Speaker, for purposes of trying to understand how the rules work, I object.

What happens under the 5-minute rule? Do we entertain 5-minute presentations for as long as unanimous consent is not objected to?

The SPEAKER pro tempore. That is correct. It takes unanimous consent to address the House for 5 minutes.

Ms. WATERS. Is there a possibility of all of those who keep coming with their 5 minutes to do it following the time that I have reserved on the floor?

The SPEAKER pro tempore. The gentlewoman from New York was already on the 5-minute list. She came back to reclaim her time. Unanimous consent is required for anyone to reclaim or to add their name to the list.

Ms. WATERS. Madam Speaker, I do not want to interfere with the gentlewoman being able to address the House, but I need to know how long this can go on tonight if I do not object to unanimous consent. How many more could come? I have been here for almost 40 minutes.

So is the Chair saying that if I never object, people could keep coming and doing this?

The SPEAKER pro tempore. By the Rules of the House, as long as unanimous consent is obtained, a member may speak for 5 minutes.

Ms. WATERS. If I do object, do they have the opportunity to do it following my reserved 1 hour?

The SPEAKER pro tempore. Yes, they could come back later tonight.

Ms. WATERS. Then, Madam Speaker, I must proceed, and those who have not been here must know I have to get out of here.

The SPEAKER pro tempore. Objection is heard.

PLIGHT OF BLACK FARMERS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 7, 1997, the gentlewoman from California (Ms. WATERS) is recognized for 60 minutes as the designee of the minority leader.

Ms. WATERS. Madam Speaker, I rise to bring to the attention of the House a problem and a situation that has lingered for far too long. I rise this evening to talk about the plight of black farmers and others in our Nation who have not been able to receive fair treatment at the United States Department of Agriculture.

What I am about to describe is one of the most unfortunate situations I have encountered since I have been a Member of this House. I have been working